Scan Line for Corporation Declaration Voucher

66 – Character Scan line.

On the document measuring 8½" x 3⅝", the scan Line must be printed on Line 63 of a 66 - line page, positions 11 through 76.

Example:

AAAABXXXCCCCCCCCCCXDDDXXEEEEEEEEEXFFFFFFFFFXGGGGGGGGGGGXHHHHHHHHHHIXJ

22020   1112226334 250 12312005 00000000 1112226334 00000300004 0

X = Blank Space

A = Form number - 4 digits - Valid form number - 2202
B = Check Digit – 0
C = Account Number - 10 digits
D = Tax Type - 250
E = Taxable Period - 8 digits
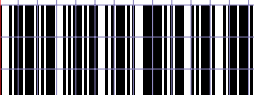F = Open field – This field will be all zeroes - 8 digits
G = Account Number - 10 digits
H = Balance due -10 digits
I = Check digit for balance due – Modulus 10 check digit routine - 1 digit
J = Check digit for fields C, D, E, F, G, H, and I

Louisiana Estimated Tax Declaration Voucher For Corporations

CIFT-620ES (2005) LOUISIANA ESTIMATED TAX DECLARATION VOUCHER FOR CORPORATIONS

If year end differs from prior year, mark box. ☐   For calendar year 2005 or fiscal year ending _____ year

– 2005 C

Louisiana Revenue Account Number	Federal Employer Identification Number	Payment due date	Corporation Voucher 1
1112226334		04152005	

Name
Address
City, State, ZIP

Amount of payment.   DO NOT SEND CASH.

$ _____

Mail this form with your payment to:
Louisiana Department of Revenue
PO BOX 91011
BATON ROUGE LA 70821-9011

☐ Mark box if address has changed.

2202

22020   1112226334 250   12312005 00000000 1112226334 000003000004 0

Test Examples
Corporation Declaration Vouchers (2005)

Please prepare the necessary declaration vouchers using the various examples (or you may submit your own test data). Send all 4 vouchers for each test example and include the payment due date for each one (total of 16 vouchers). The instructions for the payment due date are attached.

Example 1
Account number - 1127653070
Year ending date - 12/31/2005
Balance due - $350.00

Easy as Pie Bakery
123 Sweet Street
Baton Rouge, LA 70806-0123

Example 2
Account number - 1127653686
Year ending date - 02/28/2006
Balance due - $650.00

Joy's Collectibles
65 Ty Drive
Monroe, LA 73953-0492

Example 3
Account number - 1127653232
Year ending date - 04/30/2006
Balance due - $1,200.00

PDC's Dog Kennel
987 Labrador Lane
Lafayette, LA 78354-0202

Example 4
Account number - 1127653707
Year ending date - 10/31/2006
Balance due - $5,000.00

JR's Stockyards
400 Bovine Boulevard
Gonzales, LA 70737-7585

Louisiana Department of Revenue

LDR
Louisiana Department of Revenue

Declaration of Estimated Tax for Corporations
General Information

2005

Any corporation that can reasonably expect its income tax for the taxable year to be $1,000 or more must make estimated tax payments.

The term "estimated tax" means the amount the taxpayer estimates to be the Louisiana income tax imposed for the current period, less the amount it estimates to be the sum of any credits allowable against the tax.

Estimated payments must be made, generally, on or before the fifteenth day of the fourth month, the sixth month, the ninth month, and the twelfth month of the taxable year. For taxable periods beginning this year, refer to the table below to determine the date the installment payments are due. The table below summarizes the due dates and amounts of installment payments where liability for declarations is caused by an event occurring within a taxable period.

Time and amount of installments

The due date and the amount of the installment payments shall be determined as follows:

If a corporation's estimated tax is $1,000 or more, it meets the requirements for paying installments. If the requirement is first met:	Number of installments to make	The following percentages of the estimated tax shall be paid on or before the 15th day of the			
		4th month	6th month	9th month	12th month
Before the first day of the 4th month of the taxable year.	4	25	25	25	25
After the last day of the 3rd month and before the first day of the 6th month of the taxable year.	3		33 1/3	33 1/3	33 1/3
After the last day of the 5th month and before the first day of the 9th month.	2			50	50
After the last day of the 8th month and before the first day of the 12th month.	1			0	100

Mail the appropriate voucher and payment to the Department of Revenue, P. O. Box 91011, Baton Rouge, Louisiana 70821-9011. Make payment to: Department of Revenue. **Do not send cash.** Do not pay cash in person except at the Department of Revenue, with an authorized recipient furnishing you an official receipt from the Department of Revenue.

If after paying any installment of estimated tax, the taxpayer makes a new estimate, the amount of each remaining installment shall be the revised estimated tax, less the sum of previous payments during the taxable year, divided by the number of remaining installments due for the taxable year.

If you had an overpayment of tax on your last year's return and elected to apply it as a credit to your estimated income tax, the amount of overpayment may be applied in full or in part to any installment.

There shall be added to the tax due an amount computed at the rate of 12 percent per annum on the sum of any underpayment or nonpayment of estimated tax.

Corporation Estimated Louisiana Income Tax – Installment Payment Due Dates

Year ended	1st installment	2nd installment	3rd installment	4th installment
December 31, 2005	04/15/2005	06/15/2005	09/15/2005	12/15/2005
January 31, 2006	05/15/2005	07/15/2005	10/15/2005	01/15/2006
February 28, 2006	06/15/2005	08/15/2005	11/15/2005	02/15/2006
March 31, 2006	07/15/2005	09/15/2005	12/15/2005	03/15/2006
April 30, 2006	08/15/2005	10/15/2005	01/15/2006	04/15/2006
May 31, 2006	09/15/2005	11/15/2005	02/15/2006	05/15/2006
June 30, 2006	10/15/2005	12/15/2005	03/15/2006	06/15/2006
July 31, 2006	11/15/2005	01/15/2006	04/15/2006	07/15/2006
August 31, 2006	12/15/2005	02/15/2006	05/15/2006	08/15/2006
September 30, 2006	01/15/2006	03/15/2006	06/15/2006	09/15/2006
October 31, 2006	02/15/2006	04/15/2006	07/15/2006	10/15/2006
November 30, 2006	03/15/2006	05/15/2006	08/15/2006	11/15/2006

* In the event that the date on which returns shall be filed falls on Saturday, Sunday, or a legal holiday, the return shall be made and filed on the next business day.

Worksheet for Estimating Corporation Income Tax

1. Estimated taxable income .... 1. | $ | | 00

2. Estimated income tax liability:

	Column 1		Column 2	
	Net income in each bracket	Rate	Tax	
a. First $25,000 of net income .... 2a.		x 4% =		00
b. Next $25,000 .... 2b.		x 5% =		00
c. Next $50,000 .... 2c.		x 6% =		00
d. Next $100,000 .... 2d.		x 7% =		00
e. Excess over $200,000 ....2e.		x 8% =		00
f. Total income (Add Column 1, Lines 2a through 2e and enter here.) The total should be the same as Line 1 above. ....2f.				
g. Total tax (Add Lines 2a through 2e of Column 2 and enter total here.) .... 2g.				00

3. Less estimated credits allowable against the tax and credits carried forward from 2004 .... 3. | | 00

4. Balance (Subtract Line 3 from Line 2g.) .... 4. | | 00

5. Amount of installments (Divide Line 4 by number of installments due.)
Enter here and in "Amount of Payment" block on voucher. .... 5. | | 00

Worksheet for amending estimated income tax

1. Amended estimated tax .... 1. | | 00

2. Less estimated credits allowable against the tax and credits carried forward from 2004 .... 2. | | 00

3. Balance (Subtract Line 2 from Line 1.) .... 3. | | 00

4. Less previous estimated tax payments for this year .... 4. | | 00

5. Unpaid balance (Subtract Line 4 from Line 3.) .... 5. | | 00

6. Amount of installments (Divide Line 5 by number of installments due.)
Enter here and in "Amount of Payment" block on voucher. .... 6. | | 00

How to use the declaration voucher

1. Fill out the worksheet above to figure your estimated tax for 2005.
2. Verify your account number, name, and address on the voucher and correct any errors.
3. If the year end differs from the prior year, check the box at the top of the voucher. List the appropriate fiscal year ending in the space provided.
4. Enter the amount shown on Line 5 of the worksheet in the "Amount of Payment" block on the voucher.
5. Detach the voucher at the perforation and attach check or money order. Fill in Record of Estimated Tax Payment schedule on the bottom of this page.

6. Insert voucher and payment into the pre-addressed envelope, and mail. For each later installment, you only need to complete the "Amount of Payment" block on the voucher, attach payment, insert in the envelope, and mail. However, if you must amend your estimate:
   a. Fill out the Worksheet for Amending Estimated Income Tax above.
   b. Complete the "Amount of Payment" block on the voucher.
   c. Detach at the perforation and mail with the required payment. For each later installment, complete the "Amount of Payment" block on the voucher, attach payment, insert in the envelope, and mail.

Record of estimated tax payments

Voucher number	Date	Amount	Total amount paid to date
1			
2			
3			
4			
Total			

Electronic Filing and Declaration Voucher Specifications

The size of the detached voucher is 8-1/2"x 3-5/8".

A scan line is required on the following vouchers:

- Declaration Voucher for Individuals, IT-540ES

- Declaration Voucher for Corporations, CIFT-620ES

- Individual Income Tax Electronic Filing Payment Voucher, R-540V-SD

Scan Line Print and Position:

Scan line characters must be printed in Courier 12 pt font (10cpi). The scan line must be printed on Line 63 of a 66-line page, positions 11 through 76.

Document Identification Numbers (see grid)

- Declaration Voucher for Individuals, IT-540ES - 6231

  The document identification number must be printed on Line 56, positions 73 through 76.

- Declaration Voucher for Corporations, CIFT-620ES - 2202

  The document identification number must be printed on Line 56, positions 73 through 76.

- Electronic Filing Payment Voucher, R-540V-SD - 6507

  The document identification number must be printed on Line 58, positions 73 through 76.

Reference Mark (see grid)

Declaration voucher for Individuals and Corporations:

- Print a 2 point one-half inch long vertical line on position 79, between Lines 56 through 58.

- Print a 2 point one-half inch long horizontal line on Line 58, between positions 75 through 79.

Electronic filing payment voucher:

- Print a 2 point one-half inch long vertical line on position 79, between Lines 58 through 60.

- Print a 2 point one-half inch long horizontal line on Line 60, between positions 75 and 79.

Bar Code (See grid)

- Print a "3/9" bar code on Line 61, starting in position 6.

- The height of the bar code should be 1/2".

- The barcode is 2202.

Modulus 10 Self-check Digit Computation:

1. Multiply the unit's position and every alternate position of the base number by 2 starting with right most position.

2. Add the digits in the products to the digits in the base number that were not multiplied

3. Subtract the sum from the next higher number ending in zero.

The difference is the self-check digit.

Example:

Base Number	4 9 9 8 6 5 5 5 9 (right most position)
Multiply right most position and every other position by 2.	9 5 6 9 4
Multiply by 2.	18, 10, 12, 18, 8
Add the digits of the product.	(1+8), (1+0), (1+2), (1+8), 8
Digits not multiplied.	5 5 8 9
Add	(1+8) + 5 + (1+0) + 5 + (1+2) + 8 +(1+8) + 9 + 8
Sum	57
Next Higher number ending in 0	60
Subtract	60-57
Self-check digit	3